

**RCW 53.08.500 Joint levy.** (1) Two or more port districts, operating under a mutual agreement pursuant to RCW 53.08.240, may levy and collect jointly the property tax assessments authorized under RCW 53.36.020 under the following conditions:

(a) The port districts are adjacent, and the boundaries of the port districts are coextensive with county boundaries;

(b) The commissioners of each port district have, no later than July 1st, and by at least a two-thirds margin, voted to conduct a joint property tax levy for collection in the following year and for subsequent years, until such time as the commissioners of each port district have voted to discontinue the joint property tax levy;

(c) The joint property tax levy has been approved by a majority of voters at general elections called under RCW 29A.04.330 by the port district commissioners of the port districts that propose to conduct the joint property tax levy. The general elections within each port district must be held on the same day. If the certified election results show that a majority of the total votes cast among all the port districts participating in the general elections approve the joint property tax levy, then the joint levy shall be deemed approved. Once voters have approved the conduct of a joint property tax levy, the conduct of a joint levy in subsequent consecutive years does not require voter approval; and

(d) The joint property tax rate imposed is the same in each participating port district.

(2) The respective port districts are encouraged and authorized to share information with residents of each county, including mailed items to households, related to the ballot measure.

(3) (a) Two or more port districts that are jointly levying and collecting property taxes as provided for under subsection (1) of this section are considered a "taxing district" under RCW 84.04.120.

(b) The commissioners of the port districts that are jointly levying and collecting property taxes under subsection (1) of this section are considered the governing body of the districts for the purposes of RCW 84.55.120.

(4) (a) Port districts that are jointly levying and collecting property taxes as provided for in subsection (1) of this section may not independently conduct a property tax levy under RCW 53.36.020, except as provided in (b) of this subsection.

(b) Port districts conducting a joint levy may independently approve a property tax levy under RCW 53.36.020 to the extent needed to provide for payment of principal and interest on general bonded indebtedness.

(5) (a) Notwithstanding RCW 84.55.035, when conducting a joint property tax levy, the first joint levy amount must be set as provided for in RCW 84.55.020 as if the port districts had consolidated. Subsequent joint levies are subject to the limitations in RCW 84.55.010.

(b) Any increase in the property tax revenue by the jointly taxing port districts may only be authorized pursuant to RCW 84.55.120, except that any such increase must be approved by at least two-thirds of the commissioners of each of the port districts.

(c) Port districts that are jointly levying and collecting property taxes may conduct a levy in an amount exceeding the limitations provided for in chapter 84.55 RCW as provided for in RCW 84.55.050, except that such a levy may only be conducted if approved by a majority of voters in each port district participating in the joint property tax levy.

(6) The separate obligations of each of the port districts conducting a joint property tax levy shall not be affected by the conduct of the joint levy, and shall remain the responsibility of the individual port district subject to the obligation. Taxes and assessments for payment of such obligations shall continue to be levied and collected as provided for in subsection (4)(b) of this section in each port district notwithstanding the joint property tax levy. While any such obligations remain outstanding, funds subject to such obligations shall be kept separate.

(7)(a) In the event that two or more port districts operating under a mutual agreement pursuant to RCW 53.08.240 cease to operate under the agreement, the joint debts and assets of the port districts must be divided as provided for in the agreement. If no provision for such division was made, the debts and assets must be divided amongst the port districts in the same proportion as the property tax assessments were divided amongst the districts.

(b) The first property tax levy conducted by a port district after it ceases to conduct a joint property tax levy with another port district must be set so that the levy does not exceed the port district's proportional share of the last levy jointly conducted with one or more other port districts plus additional increases allowed under RCW 84.55.010. [2023 c 215 s 1.]